



CITY OF SANTA BARBARA

COUNCIL AGENDA REPORT

AGENDA DATE: April 28, 2015

TO: Mayor and Councilmembers

FROM: Accounting Division, Finance Department

SUBJECT: Fiscal Year 2015 Interim Financial Statements For The Eight Months Ended February 28, 2015

RECOMMENDATION:

That Council Accept the Fiscal Year 2015 Interim Financial Statements for the Eight Months Ended February 28, 2015.

DISCUSSION:

The interim financial statements for the eight months ended February 28, 2015 (66.7% of the fiscal year) are attached. The interim financial statements include budgetary activity in comparison to actual activity for the General Fund, Enterprise Funds, Internal Service Funds, and select Special Revenue Funds.

ATTACHMENT: Interim Financial Statements for the Eight Months Ended February 28, 2015

PREPARED BY: Julie Nemes, Treasury Manager

SUBMITTED BY: Robert Samario, Acting Assistant City Administrator

APPROVED BY: City Administrator's Office

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Eight Months Ended February 28, 2015 (66.7% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
GENERAL FUND					
Revenue	116,999,614	74,019,282	-	42,980,332	63.3%
Expenditures	<u>118,116,496</u>	<u>75,113,650</u>	<u>2,101,309</u>	40,901,536	65.4%
<i>Addition to / (use of) reserves</i>	<u>(1,116,882)</u>	<u>(1,094,368)</u>	<u>(2,101,309)</u>		
SOLID WASTE FUND					
Revenue	20,645,776	13,882,224	-	6,763,552	67.2%
Expenditures	<u>20,613,368</u>	<u>13,320,572</u>	<u>234,448</u>	7,058,347	65.8%
<i>Addition to / (use of) reserves</i>	<u>32,408</u>	<u>561,652</u>	<u>(234,448)</u>		
WATER OPERATING FUND					
Revenue	39,347,669	24,093,164	-	15,254,505	61.2%
Expenditures	<u>47,853,870</u>	<u>28,324,814</u>	<u>2,071,475</u>	17,457,581	63.5%
<i>Addition to / (use of) reserves</i>	<u>(8,506,201)</u>	<u>(4,231,650)</u>	<u>(2,071,475)</u>		
WASTEWATER OPERATING FUND					
Revenue	18,883,613	12,181,756	-	6,701,857	64.5%
Expenditures	<u>20,539,007</u>	<u>11,671,925</u>	<u>1,447,746</u>	7,419,336	63.9%
<i>Addition to / (use of) reserves</i>	<u>(1,655,394)</u>	<u>509,831</u>	<u>(1,447,746)</u>		
DOWNTOWN PARKING					
Revenue	7,936,933	5,726,067	-	2,210,866	72.1%
Expenditures	<u>8,465,044</u>	<u>5,150,930</u>	<u>342,057</u>	2,972,057	64.9%
<i>Addition to / (use of) reserves</i>	<u>(528,110)</u>	<u>575,137</u>	<u>(342,057)</u>		
AIRPORT OPERATING FUND					
Revenue	15,469,349	10,482,033	-	4,987,316	67.8%
Expenditures	<u>15,786,050</u>	<u>9,558,825</u>	<u>571,962</u>	5,655,263	64.2%
<i>Addition to / (use of) reserves</i>	<u>(316,701)</u>	<u>923,208</u>	<u>(571,962)</u>		
GOLF COURSE FUND					
Revenue	2,091,048	1,221,242	-	869,806	58.4%
Expenditures	<u>2,080,245</u>	<u>1,335,634</u>	<u>6,060</u>	738,551	64.5%
<i>Addition to / (use of) reserves</i>	<u>10,803</u>	<u>(114,392)</u>	<u>(6,060)</u>		
INTRA-CITY SERVICE FUND					
Revenue	5,477,943	3,435,477	-	2,042,466	62.7%
Expenditures	<u>5,850,858</u>	<u>3,767,837</u>	<u>161,311</u>	1,921,710	67.2%
<i>Addition to / (use of) reserves</i>	<u>(372,916)</u>	<u>(332,360)</u>	<u>(161,311)</u>		

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Eight Months Ended February 28, 2015 (66.7% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
FLEET REPLACEMENT FUND					
Revenue	2,731,151	1,875,809	-	855,342	68.7%
Expenditures	<u>5,882,656</u>	<u>1,560,582</u>	<u>1,520,270</u>	2,801,804	52.4%
<i>Addition to / (use of) reserves</i>	<u>(3,151,505)</u>	<u>315,227</u>	<u>(1,520,270)</u>		
FLEET MAINTENANCE FUND					
Revenue	2,640,697	1,775,766	-	864,931	67.2%
Expenditures	<u>3,328,709</u>	<u>1,776,776</u>	<u>557,132</u>	994,801	70.1%
<i>Addition to / (use of) reserves</i>	<u>(688,012)</u>	<u>(1,010)</u>	<u>(557,132)</u>		
SELF INSURANCE TRUST FUND					
Revenue	6,507,674	4,357,616	-	2,150,058	67.0%
Expenditures	<u>6,178,328</u>	<u>4,846,490</u>	<u>284,161</u>	1,047,677	83.0%
<i>Addition to / (use of) reserves</i>	<u>329,346</u>	<u>(488,875)</u>	<u>(284,161)</u>		
INFORMATION SYSTEMS ICS FUND					
Revenue	3,120,588	2,080,392	-	1,040,196	66.7%
Expenditures	<u>3,352,141</u>	<u>1,971,244</u>	<u>43,660</u>	1,337,237	60.1%
<i>Addition to / (use of) reserves</i>	<u>(231,553)</u>	<u>109,149</u>	<u>(43,660)</u>		
WATERFRONT FUND					
Revenue	12,661,137	10,109,359	-	2,551,778	79.8%
Expenditures	<u>13,695,537</u>	<u>8,472,836</u>	<u>618,950</u>	4,603,751	66.4%
<i>Addition to / (use of) reserves</i>	<u>(1,034,400)</u>	<u>1,636,522</u>	<u>(618,950)</u>		
TOTAL FOR ALL FUNDS					
Revenue	254,513,192	165,240,187	-	89,273,006	64.9%
Expenditures	<u>271,742,308</u>	<u>166,872,116</u>	<u>9,960,542</u>	94,909,651	65.1%
<i>Addition to / (use of) reserves</i>	<u>(17,229,116)</u>	<u>(1,631,929)</u>	<u>(9,960,542)</u>		

*** It is City policy to adopt a balanced budget. In most cases, encumbrance balances exist at year-end. These encumbrance balances are obligations of each fund and must be reported at the beginning of each fiscal year. In addition, a corresponding appropriations entry must be made in order to accommodate the 'carried-over' encumbrance amount. Most differences between budgeted annual revenues and expenses are due to these encumbrance carryovers.*

CITY OF SANTA BARBARA
General Fund
Interim Statement of Budgeted and Actual Revenues
For the Eight Months Ended February 28, 2015 (66.7% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Remaining Balance</u>	<u>Percent Received</u>	<u>Previous YTD</u>
TAXES					
Sales and Use	21,726,115	13,888,675	7,837,440	63.9%	13,173,600
Property Taxes	27,164,000	14,673,340	12,490,660	54.0%	14,042,156
Utility Users Tax	7,257,800	4,733,028	2,524,772	65.2%	4,741,660
Transient Occupancy Tax	17,641,400	13,051,150	4,590,250	74.0%	11,442,344
Business License	2,571,200	1,874,169	697,031	72.9%	1,819,903
Real Property Transfer Tax	678,000	423,745	254,255	62.5%	453,593
<i>Total</i>	<u>77,038,515</u>	<u>48,644,107</u>	<u>28,394,408</u>	63.1%	<u>45,673,256</u>
LICENSES & PERMITS					
Licenses & Permits	233,500	132,065	101,435	56.6%	123,116
<i>Total</i>	<u>233,500</u>	<u>132,065</u>	<u>101,435</u>	56.6%	<u>123,116</u>
FINES & FORFEITURES					
Parking Violations	2,681,987	1,722,857	959,130	64.2%	1,759,353
Library Fines	105,500	65,480	40,020	62.1%	87,473
Municipal Court Fines	120,000	39,804	80,196	33.2%	53,668
Other Fines & Forfeitures	300,000	230,450	69,550	76.8%	234,244
<i>Total</i>	<u>3,207,487</u>	<u>2,058,590</u>	<u>1,148,897</u>	64.2%	<u>2,134,738</u>
USE OF MONEY & PROPERTY					
Investment Income	627,224	370,639	256,585	59.1%	384,285
Rents & Concessions	398,797	251,349	147,448	63.0%	250,685
<i>Total</i>	<u>1,026,021</u>	<u>621,988</u>	<u>404,033</u>	60.6%	<u>634,970</u>
INTERGOVERNMENTAL					
Grants	304,863	159,313	145,550	52.3%	241,035
Vehicle License Fees	-	38,585	(38,585)	100.0%	39,945
Reimbursements	437,654	350,183	87,471	80.0%	893,264
<i>Total</i>	<u>742,517</u>	<u>548,081</u>	<u>194,437</u>	73.8%	<u>1,174,244</u>
FEES & SERVICE CHARGES					
Finance	949,905	641,532	308,373	67.5%	619,440
Community Development	4,587,515	2,918,569	1,668,946	63.6%	2,702,718
Recreation	3,049,474	1,701,936	1,347,538	55.8%	1,666,242
Public Safety	653,827	343,424	310,403	52.5%	354,899
Public Works	5,951,301	3,851,830	2,099,471	64.7%	3,753,026
Library	762,398	703,979	58,419	92.3%	714,107
Reimbursements	4,471,212	3,179,885	1,291,327	71.1%	2,843,611
<i>Total</i>	<u>20,425,632</u>	<u>13,341,155</u>	<u>7,084,477</u>	65.3%	<u>12,654,043</u>
OTHER REVENUES					
Miscellaneous	1,660,410	1,240,152	420,258	74.7%	1,168,425
Franchise Fees	3,771,000	2,461,141	1,309,859	65.3%	2,458,239
Indirect Allocations	6,411,155	4,274,103	2,137,052	66.7%	4,195,161
Operating Transfers-In	1,283,377	697,900	585,476	54.4%	820,538
Anticipated Year-End Variance	1,200,000	-	1,200,000	0.0%	-
<i>Total</i>	<u>14,325,942</u>	<u>8,673,297</u>	<u>5,652,644</u>	60.5%	<u>8,642,363</u>
TOTAL REVENUES	<u>116,999,614</u>	<u>74,019,282</u>	<u>42,980,332</u>	63.3%	<u>71,036,730</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Eight Months Ended February 28, 2015 (66.7% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	YTD Expended and Encumbered	Previous YTD
GENERAL GOVERNMENT						
<u>Mayor & City Council</u>						
MAYOR & CITY COUNCIL	792,975	514,246	6,403	272,326	65.7%	
ARTS AND COMMUNITY PROMOTIONS	2,615,532	2,047,658	185,215	382,659	85.4%	
<i>Total</i>	<u>3,408,507</u>	<u>2,561,904</u>	<u>191,618</u>	<u>654,985</u>	80.8%	<u>2,039,727</u>
<u>City Attorney</u>						
CITY ATTORNEY	2,703,695	1,537,376	365,104	801,215	70.4%	
<i>Total</i>	<u>2,703,695</u>	<u>1,537,376</u>	<u>365,104</u>	<u>801,215</u>	70.4%	<u>1,347,707</u>
<u>Administration</u>						
CITY ADMINISTRATOR	1,709,162	922,743	26,975	759,445	55.6%	
CITY TV	575,011	361,607	26,588	186,816	67.5%	
<i>Total</i>	<u>2,284,173</u>	<u>1,284,350</u>	<u>53,563</u>	<u>946,260</u>	58.6%	<u>1,380,072</u>
<u>Administrative Services</u>						
CITY CLERK	501,662	327,629	8,001	166,032	66.9%	
ELECTIONS	75,000	-	-	75,000	0.0%	
HUMAN RESOURCES	1,486,320	823,721	24,314	638,285	57.1%	
EMPLOYEE DEVELOPMENT	49,468	17,850	3,450	28,168	43.1%	
<i>Total</i>	<u>2,112,450</u>	<u>1,169,201</u>	<u>35,765</u>	<u>907,484</u>	57.0%	<u>1,310,624</u>
<u>Finance</u>						
ADMINISTRATION	260,409	134,737	45,774	79,898	69.3%	
REVENUE & CASH MANAGEMENT	519,455	297,340	23,020	199,095	61.7%	
CASHIERING & COLLECTION	488,983	310,562	-	178,421	63.5%	
LICENSES & PERMITS	499,751	314,785	15,534	169,432	66.1%	
BUDGET MANAGEMENT	475,712	304,198	12,750	158,764	66.6%	
ACCOUNTING	644,696	395,659	27,436	221,601	65.6%	
PAYROLL	317,773	207,747	-	110,026	65.4%	
ACCOUNTS PAYABLE	239,384	154,189	-	85,195	64.4%	
CITY BILLING & CUSTOMER SERVICE	729,485	388,457	119,214	221,815	69.6%	
PURCHASING	643,166	415,522	2,207	225,437	64.9%	
CENTRAL WAREHOUSE	194,491	128,081	0	66,409	65.9%	
MAIL SERVICES	116,186	70,196	6,011	39,979	65.6%	
<i>Total</i>	<u>5,129,491</u>	<u>3,121,472</u>	<u>251,947</u>	<u>1,756,071</u>	65.8%	<u>3,024,410</u>
TOTAL GENERAL GOVERNMENT	<u>15,638,316</u>	<u>9,674,303</u>	<u>897,997</u>	<u>5,066,016</u>	67.6%	<u>9,102,540</u>
PUBLIC SAFETY						
<u>Police</u>						
CHIEF'S STAFF	1,114,970	723,497	1,222	390,251	65.0%	
SUPPORT SERVICES	687,279	443,712	2,079	241,488	64.9%	
RECORDS BUREAU	1,424,883	885,250	7,281	532,352	62.6%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Eight Months Ended February 28, 2015 (66.7% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>YTD Expended and Encumbered</u>	<u>Previous YTD</u>
PUBLIC SAFETY						
<u>Police</u>						
ADMIN SERVICES	1,103,716	764,767	27,072	311,876	71.7%	
PROPERTY ROOM	213,855	127,348	63	86,444	59.6%	
TRAINING/RECRUITMENT	541,866	293,874	19,921	228,071	57.9%	
RANGE	1,372,724	887,693	30,948	454,083	66.9%	
COMMUNITY & MEDIA RELATIONS	862,784	536,005	-	326,779	62.1%	
INFORMATION TECHNOLOGY	1,261,880	896,041	9,182	356,657	71.7%	
INVESTIGATIVE DIVISION	4,956,320	3,254,567	551	1,701,203	65.7%	
CRIME LAB	159,784	95,908	3,299	60,577	62.1%	
PATROL DIVISION	15,748,702	10,365,609	75,020	5,308,072	66.3%	
TRAFFIC	1,413,132	860,531	1,100	551,501	61.0%	
SPECIAL EVENTS	858,861	775,998	-	82,863	90.4%	
TACTICAL PATROL FORCE	1,640,617	1,013,716	-	626,901	61.8%	
STREET SWEEPING ENFORCEMENT	349,699	224,021	-	125,678	64.1%	
NIGHT LIFE ENFORCEMENT	323,946	180,885	-	143,061	55.8%	
PARKING ENFORCEMENT	996,316	548,859	9,086	438,372	56.0%	
COMBINED COMMAND CENTER	2,495,608	1,493,131	766	1,001,711	59.9%	
ANIMAL CONTROL	695,107	441,558	7,330	246,219	64.6%	
<i>Total</i>	<u>38,222,049</u>	<u>24,812,969</u>	<u>194,921</u>	<u>13,214,160</u>	65.4%	<u>24,654,566</u>
<u>Fire</u>						
ADMINISTRATION	885,869	576,832	3,797	305,241	65.5%	
EMERGENCY SERVICES AND PUBLIC ED	318,743	210,378	-	108,365	66.0%	
PREVENTION	1,149,258	743,392	-	405,866	64.7%	
WILDLAND FIRE MITIGATION PROGRAM	196,752	120,993	7,684	68,075	65.4%	
OPERATIONS	18,035,119	12,214,713	30,731	5,789,674	67.9%	
TRAINING AND RECRUITMENT	437,757	250,108	-	187,649	57.1%	
ARFF	1,965,145	1,278,891	-	686,254	65.1%	
<i>Total</i>	<u>22,988,643</u>	<u>15,395,307</u>	<u>42,212</u>	<u>7,551,124</u>	67.2%	<u>14,975,430</u>
TOTAL PUBLIC SAFETY	<u>61,210,692</u>	<u>40,208,275</u>	<u>237,133</u>	<u>20,765,284</u>	66.1%	<u>39,629,996</u>
PUBLIC WORKS						
<u>Public Works</u>						
ADMINISTRATION	1,132,859	668,905	5,652	458,303	59.5%	
ENGINEERING SVCS	5,190,401	3,199,176	11,773	1,979,451	61.9%	
PUBLIC RT OF WAY MGMT	1,097,734	700,386	3,198	394,150	64.1%	
ENVIRONMENTAL PROGRAMS	477,377	157,320	220,635	99,421	79.2%	
<i>Total</i>	<u>7,898,371</u>	<u>4,725,787</u>	<u>241,257</u>	<u>2,931,326</u>	62.9%	<u>4,499,910</u>
TOTAL PUBLIC WORKS	<u>7,898,371</u>	<u>4,725,787</u>	<u>241,257</u>	<u>2,931,326</u>	62.9%	<u>4,499,910</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Eight Months Ended February 28, 2015 (66.7% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>YTD Expended and Encumbered</u>	<u>Previous YTD</u>
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
REC PROGRAM MGMT	728,108	447,935	5,289	274,884	62.2%	
FACILITIES & SPECIAL EVENTS	776,403	513,693	-	262,710	66.2%	
YOUTH ACTIVITIES	1,081,330	696,336	3,582	381,412	64.7%	
ACTIVE ADULTS	730,330	446,929	885	282,516	61.3%	
AQUATICS	1,334,270	828,957	23,395	481,918	63.9%	
SPORTS	568,670	343,028	7,485	218,157	61.6%	
TENNIS	289,547	176,940	1,820	110,787	61.7%	
NEIGHBORHOOD & OUTREACH SERV	1,205,643	773,319	14,000	418,324	65.3%	
ADMINISTRATION	738,630	480,836	1,323	256,471	65.3%	
PROJECT MANAGEMENT TEAM	425,848	259,970	1,201	164,677	61.3%	
BUSINESS SERVICES	-	-	3,594	(3,594)	100.0%	
PARK OPERATIONS MANAGEMENT	367,305	213,030	2,650	151,625	58.7%	
GROUND & FACILITIES MAINTENANCE	4,956,440	2,921,184	77,861	1,957,394	60.5%	
FORESTRY	1,205,841	752,875	38,820	414,146	65.7%	
BEACH MAINTENANCE	160,875	92,642	4,062	64,171	60.1%	
MEDIANS PARKWAYS & CONTRACTS	1,211,051	554,118	139,678	517,255	57.3%	
<i>Total</i>	<u>15,780,292</u>	<u>9,501,793</u>	<u>325,645</u>	<u>5,952,854</u>	62.3%	<u>9,005,472</u>
<u>Library</u>						
ADMINISTRATION	478,261	314,628	-	163,633	65.8%	
PUBLIC SERVICES	2,832,343	1,716,399	-	1,115,945	60.6%	
SUPPORT SERVICES	1,717,781	1,157,727	33,577	526,477	69.4%	
<i>Total</i>	<u>5,028,385</u>	<u>3,188,753</u>	<u>33,577</u>	<u>1,806,055</u>	64.1%	<u>2,997,923</u>
TOTAL COMMUNITY SERVICES	<u>20,808,678</u>	<u>12,690,546</u>	<u>359,222</u>	<u>7,758,910</u>	62.7%	<u>12,003,395</u>
COMMUNITY DEVELOPMENT						
<u>Community Development</u>						
ADMINISTRATION	695,290	472,977	583	221,729	68.1%	
RENTAL HOUSING MEDIATION	207,165	134,077	-	73,088	64.7%	
HUMAN SERVICES	1,001,899	664,981	280,759	56,159	94.4%	
HOUSING PRESERVATION AND DEV	37,784	8,911	28,874	(1)	100.0%	
LONG RANGE PLAN & SPEC STUDY	888,268	538,825	4,398	345,045	61.2%	
DEVEL & ENVIRONMENTAL REVIEW	1,397,024	855,505	4,074	537,445	61.5%	
ZONING INFO & ENFORCEMENT	1,411,287	884,417	2,368	524,502	62.8%	
DESIGN REV & HIST PRESERVATION	1,187,654	698,739	1,799	487,115	59.0%	
BLDG INSP & CODE ENFORCEMENT	1,179,595	703,298	8,409	467,888	60.3%	
RECORDS ARCHIVES & CLER SVCS	585,566	334,251	13,007	238,308	59.3%	
BLDG COUNTER & PLAN REV SVCS	1,433,031	910,062	20,768	502,202	65.0%	
<i>Total</i>	<u>10,024,563</u>	<u>6,206,043</u>	<u>365,040</u>	<u>3,453,480</u>	65.5%	<u>6,150,587</u>
TOTAL COMMUNITY DEVELOPMENT	<u>10,024,563</u>	<u>6,206,043</u>	<u>365,040</u>	<u>3,453,480</u>	65.5%	<u>6,150,587</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Eight Months Ended February 28, 2015 (66.7% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>YTD Expended and Encumbered</u>	<u>Previous YTD</u>
NON-DEPARTMENTAL						
<u>Non-Departmental</u>						
OTHER	-	1,749	660	(2,409)	100.0%	
TRANSFERS OUT	198,500	132,333	-	66,167	66.7%	
DEBT SERVICE TRANSFERS	351,276	324,614	-	26,662	92.4%	
CAPITAL OUTLAY TRANSFER	1,725,000	1,150,000	-	575,000	66.7%	
APPROP.RESERVE	261,101	-	-	261,101	0.0%	
<i>Total</i>	<u>2,535,877</u>	<u>1,608,696</u>	<u>660</u>	<u>926,521</u>	63.5%	<u>1,041,685</u>
TOTAL NON-DEPARTMENTAL	<u>2,535,877</u>	<u>1,608,696</u>	<u>660</u>	<u>926,521</u>	63.5%	<u>1,041,685</u>
 TOTAL EXPENDITURES	 <u>118,116,496</u>	 <u>75,113,650</u>	 <u>2,101,309</u>	 <u>40,901,536</u>	 65.4%	 <u>72,428,113</u>

*** The legal level of budgetary control is at the department level for the General Fund. Therefore, as long as the department as a whole is within budget, budgetary compliance has been achieved. The City actively monitors the budget status of each department and takes measures to address potential over budget situations before they occur.*

For Enterprise and Internal Service Funds, the level of budgetary control is at the fund level. The City also monitors and addresses these fund types for potential over budget situations.

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Special Revenue Funds
For the Eight Months Ended February 28, 2015 (66.7% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
TRAFFIC SAFETY FUND					
Revenue	525,000	241,419	-	283,581	46.0%
Expenditures	<u>525,000</u>	<u>243,064</u>	-	<u>281,936</u>	46.3%
<i>Revenue Less Expenditures</i>	<u>-</u>	<u>(1,645)</u>	-	<u>1,645</u>	
CREEK RESTORATION/WATER QUALITY IMPRVMT					
Revenue	3,625,652	2,692,573	-	933,079	74.3%
Expenditures	<u>4,072,687</u>	<u>2,167,823</u>	<u>308,559</u>	<u>1,596,305</u>	60.8%
<i>Revenue Less Expenditures</i>	<u>(447,035)</u>	<u>524,750</u>	<u>(308,559)</u>	<u>(663,226)</u>	
COMMUNITY DEVELOPMENT BLOCK GRANT					
Revenue	1,838,117	395,420	-	1,442,698	21.5%
Expenditures	<u>2,312,314</u>	<u>681,093</u>	<u>341,908</u>	<u>1,289,313</u>	44.2%
<i>Revenue Less Expenditures</i>	<u>(474,197)</u>	<u>(285,674)</u>	<u>(341,908)</u>	<u>153,384</u>	
COUNTY LIBRARY					
Revenue	1,927,415	1,250,314	-	677,101	64.9%
Expenditures	<u>2,080,454</u>	<u>1,349,712</u>	<u>5,704</u>	<u>725,038</u>	65.2%
<i>Revenue Less Expenditures</i>	<u>(153,039)</u>	<u>(99,398)</u>	<u>(5,704)</u>	<u>(47,937)</u>	
STREETS FUND					
Revenue	10,105,799	6,552,728	-	3,553,071	64.8%
Expenditures	<u>10,741,470</u>	<u>6,702,406</u>	<u>250,957</u>	<u>3,788,107</u>	64.7%
<i>Revenue Less Expenditures</i>	<u>(635,671)</u>	<u>(149,678)</u>	<u>(250,957)</u>	<u>(235,036)</u>	
MEASURE A					
Revenue	3,376,976	2,097,830	-	1,279,146	62.1%
Expenditures	<u>3,900,696</u>	<u>2,352,344</u>	<u>335,843</u>	<u>1,212,510</u>	68.9%
<i>Revenue Less Expenditures</i>	<u>(523,720)</u>	<u>(254,514)</u>	<u>(335,843)</u>	<u>66,636</u>	

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Eight Months Ended February 28, 2015 (66.7% of Fiscal Year)

SOLID WASTE FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Service charges	20,092,765	13,457,452	-	6,635,313	67.0%	13,223,263
Other Fees & Charges	297,342	183,325	-	114,017	61.7%	224,908
Investment Income	-	8,093	-	(8,093)	100.0%	-
Grants	20,000	-	-	20,000	0.0%	-
Miscellaneous	235,669	233,354	-	2,315	99.0%	226,296
TOTAL REVENUES	<u>20,645,776</u>	<u>13,882,224</u>	<u>-</u>	<u>6,763,552</u>	67.2%	<u>13,674,467</u>
EXPENSES						
Salaries & Benefits	958,244	597,290	-	360,954	62.3%	526,706
Materials, Supplies & Services	18,789,809	12,402,194	226,110	6,161,504	67.2%	12,108,113
Special Projects	555,532	269,026	8,338	278,168	49.9%	282,824
Transfers-Out	50,000	33,333	-	16,667	66.7%	33,333
Capital Outlay Transfers	-	-	-	-	0.0%	11,704
Equipment	149,783	18,729	-	131,054	12.5%	1,921
Other	100,000	-	-	100,000	0.0%	-
Appropriated Reserve	10,000	-	-	10,000	0.0%	-
TOTAL EXPENSES	<u>20,613,368</u>	<u>13,320,572</u>	<u>234,448</u>	<u>7,058,347</u>	65.8%	<u>12,964,601</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Eight Months Ended February 28, 2015 (66.7% of Fiscal Year)

WATER OPERATING FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Water Sales- Metered	34,869,458	22,047,285	-	12,822,173	63.2%	23,651,436
Service Charges	606,500	499,775	-	106,725	82.4%	504,339
Cater JPA Treatment Charges	2,516,860	852,738	-	1,664,122	33.9%	1,556,963
Investment Income	529,200	289,628	-	239,572	54.7%	365,144
Rents & Concessions	22,872	15,248	-	7,624	66.7%	15,248
Reimbursements	782,779	338,145	-	444,634	43.2%	301,262
Miscellaneous	20,000	50,347	-	(30,347)	251.7%	58,253
TOTAL REVENUES	<u>39,347,669</u>	<u>24,093,164</u>	<u>-</u>	<u>15,254,505</u>	61.2%	<u>26,452,645</u>
EXPENSES						
Salaries & Benefits	8,649,787	5,376,986	-	3,272,801	62.2%	5,049,323
Materials, Supplies & Services	10,786,686	5,308,706	1,716,156	3,761,824	65.1%	4,628,314
Special Projects	949,366	114,012	250,641	584,713	38.4%	242,643
Water Purchases	8,716,165	5,223,384	52,903	3,439,878	60.5%	5,134,383
Debt Service	5,087,163	2,727,535	-	2,359,628	53.6%	2,604,619
Transfer-Out	1,141,346	986,346	-	155,000	86.4%	-
Capital Outlay Transfers	11,969,228	8,479,485	-	3,489,743	70.8%	7,459,487
Equipment	236,953	75,576	15,111	146,266	38.3%	19,130
Capitalized Fixed Assets	132,175	8,477	35,663	88,035	33.4%	7,697
Other	35,000	24,306	1,000	9,694	72.3%	24,957
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	<u>47,853,870</u>	<u>28,324,814</u>	<u>2,071,475</u>	<u>17,457,581</u>	63.5%	<u>25,170,553</u>

NOTE-These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Eight Months Ended February 28, 2015 (66.7% of Fiscal Year)

WASTEWATER OPERATING FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Service Charges	17,928,555	11,338,457	-	6,590,098	63.2%	11,591,945
Fees	775,071	711,038	-	64,033	91.7%	691,994
Investment Income	158,100	107,741	-	50,359	68.1%	107,741
Rents & Concessions	20,887	22,905	-	(2,018)	109.7%	13,911
Miscellaneous	1,000	1,615	-	(615)	161.5%	1,334
TOTAL REVENUES	<u>18,883,613</u>	<u>12,181,756</u>	<u>-</u>	<u>6,701,857</u>	64.5%	<u>12,406,925</u>
EXPENSES						
Salaries & Benefits	5,893,242	3,504,480	-	2,388,762	59.5%	3,377,320
Materials, Supplies & Services	7,401,610	4,253,294	1,331,869	1,816,446	75.5%	3,841,496
Special Projects	745,482	117,008	113,330	515,143	30.9%	61,212
Debt Service	1,791,664	633,385	-	1,158,279	35.4%	303,886
Capital Outlay Transfers	4,431,441	3,121,941	-	1,309,500	70.4%	2,769,818
Equipment	96,568	36,971	25	59,572	38.3%	8,137
Capitalized Fixed Assets	26,000	2,096	1,522	22,383	13.9%	6,609
Other	3,000	2,750	1,000	(750)	125.0%	1,000
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	<u>20,539,007</u>	<u>11,671,925</u>	<u>1,447,746</u>	<u>7,419,336</u>	63.9%	<u>10,369,478</u>

NOTE-These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Eight Months Ended February 28, 2015 (66.7% of Fiscal Year)

DOWNTOWN PARKING FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Improvement Tax	980,000	804,042	-	175,958	82.0%	741,097
Parking Fees	6,535,946	4,595,729	-	1,940,217	70.3%	4,396,539
Other Fees & Charges	3,000	3,137	-	(137)	104.6%	2,603
Investment Income	102,100	69,023	-	33,077	67.6%	69,225
Rents & Concessions	104,000	73,329	-	30,671	70.5%	59,873
Miscellaneous	18,387	51,807	-	(33,420)	281.8%	40,780
Operating Transfers-In	193,500	129,000	-	64,500	66.7%	29,000
TOTAL REVENUES	<u>7,936,933</u>	<u>5,726,067</u>	<u>-</u>	<u>2,210,866</u>	<u>72.1%</u>	<u>5,339,117</u>
EXPENSES						
Salaries & Benefits	4,183,765	2,698,000	-	1,485,765	64.5%	2,576,986
Materials, Supplies & Services	2,338,253	1,283,181	115,988	939,083	59.8%	1,236,949
Special Projects	586,431	301,404	226,069	58,958	89.9%	339,723
Transfer-Out	309,125	206,083	-	103,042	66.7%	202,043
Capital Outlay Transfers	970,000	646,667	-	323,333	66.7%	1,005,169
Equipment	27,470	15,594	-	11,876	56.8%	2,268
Appropriated Reserve	50,000	-	-	50,000	0.0%	-
TOTAL EXPENSES	<u>8,465,044</u>	<u>5,150,930</u>	<u>342,057</u>	<u>2,972,057</u>	<u>64.9%</u>	<u>5,363,138</u>

NOTE-These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Eight Months Ended February 28, 2015 (66.7% of Fiscal Year)

AIRPORT OPERATING FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Leases-Commercial/Industrial	4,545,175	2,791,142	-	1,754,033	61.4%	2,843,772
Leases-Terminal	4,607,134	3,171,519	-	1,435,615	68.8%	3,289,684
Leases-Non-Commercial Aviation	1,819,730	1,320,796	-	498,934	72.6%	1,123,290
Leases-Commercial Aviation	4,218,655	2,981,374	-	1,237,281	70.7%	2,850,598
Investment Income	121,300	70,597	-	50,703	58.2%	80,638
Miscellaneous	157,355	146,606	-	10,749	93.2%	61,683
TOTAL REVENUES	<u>15,469,349</u>	<u>10,482,033</u>	<u>-</u>	<u>4,987,316</u>	<u>67.8%</u>	<u>10,249,665</u>
EXPENSES						
Salaries & Benefits	5,723,701	3,408,921	-	2,314,780	59.6%	3,262,864
Materials, Supplies & Services	8,011,669	4,880,257	557,478	2,573,934	67.9%	4,602,860
Special Projects	94,926	3,414	-	91,512	3.6%	358,712
Transfer-Out	20,354	13,569	-	6,785	66.7%	13,152
Debt Service	1,815,718	1,210,479	-	605,239	66.7%	1,218,203
Capital Outlay Transfers	-	-	-	-	0.0%	703,187
Equipment	96,765	42,185	14,484	40,096	58.6%	29,504
Appropriated Reserve	22,917	-	-	22,917	0.0%	-
TOTAL EXPENSES	<u>15,786,050</u>	<u>9,558,825</u>	<u>571,962</u>	<u>5,655,263</u>	<u>64.2%</u>	<u>10,188,482</u>

NOTE-These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Eight Months Ended February 28, 2015 (66.7% of Fiscal Year)

GOLF COURSE FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Fees & Card Sales	1,766,876	1,032,949	-	733,927	58.5%	1,099,488
Investment Income	10,100	5,245	-	4,855	51.9%	6,617
Rents & Concessions	313,572	181,252	-	132,320	57.8%	221,511
Miscellaneous	500	1,796	-	(1,296)	359.1%	33,067
TOTAL REVENUES	<u>2,091,048</u>	<u>1,221,242</u>	<u>-</u>	<u>869,806</u>	<u>58.4%</u>	<u>1,360,683</u>
EXPENSES						
Salaries & Benefits	1,108,919	726,425	-	382,494	65.5%	675,166
Materials, Supplies & Services	621,441	373,530	5,720	242,191	61.0%	383,185
Special Projects	363	-	-	363	0.0%	-
Debt Service	264,895	180,961	-	83,935	68.3%	180,687
Capital Outlay Transfers	80,727	53,818	-	26,909	66.7%	132,124
Equipment	3,000	-	-	3,000	0.0%	-
Other	900	901	340	(341)	137.9%	864
TOTAL EXPENSES	<u>2,080,245</u>	<u>1,335,634</u>	<u>6,060</u>	<u>738,551</u>	<u>64.5%</u>	<u>1,372,026</u>

NOTE-These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Eight Months Ended February 28, 2015 (66.7% of Fiscal Year)

INTRA-CITY SERVICE FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Service Charges	2,638,369	1,758,913	-	879,456	66.7%	1,687,182
Work Orders - Bldg Maint.	2,604,016	1,642,657	-	961,359	63.1%	1,511,102
Grants	27,527	0	-	27,527	0.0%	92,922
Miscellaneous	203,031	30,574	-	172,457	15.1%	42,704
Operating Transfers-In	5,000	3,333	-	1,667	66.7%	-
TOTAL REVENUES	<u>5,477,943</u>	<u>3,435,477</u>	<u>-</u>	<u>2,042,466</u>	62.7%	<u>3,333,910</u>
EXPENSES						
Salaries & Benefits	3,618,855	2,298,551	-	1,320,304	63.5%	2,170,939
Materials, Supplies & Services	1,566,678	1,076,424	59,654	430,600	72.5%	928,181
Special Projects	610,491	383,779	99,840	126,871	79.2%	550,565
Equipment	15,000	5,596	-	9,404	37.3%	-
Capitalized Fixed Assets	13,349	3,487	1,817	8,045	39.7%	4,485
Appropriated Reserve	26,485	-	-	26,485	0.0%	-
TOTAL EXPENSES	<u>5,850,858</u>	<u>3,767,837</u>	<u>161,311</u>	<u>1,921,710</u>	67.2%	<u>3,654,170</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Eight Months Ended February 28, 2015 (66.7% of Fiscal Year)

FLEET REPLACEMENT FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Vehicle Rental Charges	2,244,137	1,496,091	-	748,046	66.7%	1,485,870
Investment Income	123,000	77,301	-	45,699	62.8%	83,572
Rents & Concessions	233,966	155,977	-	77,989	66.7%	155,985
Miscellaneous	130,048	146,439	-	(16,391)	112.6%	62,372
TOTAL REVENUES	<u>2,731,151</u>	<u>1,875,809</u>	<u>-</u>	<u>855,342</u>	<u>68.7%</u>	<u>1,787,799</u>
EXPENSES						
Salaries & Benefits	200,432	120,975	-	79,457	60.4%	122,793
Materials, Supplies & Services	2,725	1,829	-	896	67.1%	2,279
Special Projects	75,000	1,623	-	73,377	2.2%	25,177
Capitalized Fixed Assets	5,604,499	1,436,154	1,520,270	2,648,075	52.8%	976,360
TOTAL EXPENSES	<u>5,882,656</u>	<u>1,560,582</u>	<u>1,520,270</u>	<u>2,801,804</u>	<u>52.4%</u>	<u>1,126,609</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Eight Months Ended February 28, 2015 (66.7% of Fiscal Year)

FLEET MAINTENANCE FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Vehicle Maintenance Charges	2,527,627	1,685,085	-	842,542	66.7%	1,642,288
Reimbursements	10,000	6,667	-	3,333	66.7%	6,667
Miscellaneous	103,070	84,015	-	19,055	81.5%	88,619
TOTAL REVENUES	<u>2,640,697</u>	<u>1,775,766</u>	<u>-</u>	<u>864,931</u>	67.2%	<u>1,737,574</u>
EXPENSES						
Salaries & Benefits	1,331,631	780,869	-	550,762	58.6%	805,592
Materials, Supplies & Services	1,221,460	742,296	163,842	315,323	74.2%	634,262
Special Projects	61,300	14,666	5,731	40,903	33.3%	14,070
Debt Service	43,070	28,713	-	14,357	66.7%	28,712
Equipment	9,000	490	-	8,510	5.4%	9,990
Capitalized Fixed Assets	646,181	209,743	387,559	48,880	92.4%	8,851
Appropriated Reserve	16,067	-	-	16,067	0.0%	-
TOTAL EXPENSES	<u>3,328,709</u>	<u>1,776,776</u>	<u>557,132</u>	<u>994,801</u>	70.1%	<u>1,501,477</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Eight Months Ended February 28, 2015 (66.7% of Fiscal Year)

SELF INSURANCE TRUST FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Insurance Premiums	2,785,022	1,856,682	-	928,340	66.7%	1,837,408
Workers' Compensation Premiums	3,388,165	2,258,777	-	1,129,388	66.7%	1,967,135
OSH Charges	203,462	135,641	-	67,821	66.7%	129,222
Investment Income	55,200	26,660	-	28,540	48.3%	31,299
Miscellaneous	-	29,305	-	(29,305)	100.0%	39,728
Operating Transfers-In	75,825	50,550	-	25,275	66.7%	-
TOTAL REVENUES	<u>6,507,674</u>	<u>4,357,616</u>	<u>-</u>	<u>2,150,058</u>	67.0%	<u>4,004,792</u>
EXPENSES						
Salaries & Benefits	571,460	300,284	-	271,176	52.5%	314,782
Materials, Supplies & Services	5,606,502	4,545,962	284,161	776,379	86.2%	4,051,449
Special Projects	121	-	-	121	0.0%	-
Equipment	245	245	-	-	100.0%	66
TOTAL EXPENSES	<u>6,178,328</u>	<u>4,846,490</u>	<u>284,161</u>	<u>1,047,677</u>	83.0%	<u>4,366,297</u>

The Self Insurance Trust Fund is an internal service fund of the City, which accounts for the cost of providing workers' compensation, property and liability insurance as well as unemployment insurance and certain self-insured employee benefits on a city-wide basis. Internal Service Funds charge other funds for the cost of providing their specific services.

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Eight Months Ended February 28, 2015 (66.7% of Fiscal Year)

INFORMATION SYSTEMS ICS FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Service charges	3,120,588	2,080,392	-	1,040,196	66.7%	1,676,665
TOTAL REVENUES	<u>3,120,588</u>	<u>2,080,392</u>	<u>-</u>	<u>1,040,196</u>	66.7%	<u>1,676,665</u>
EXPENSES						
Salaries & Benefits	1,940,182	1,081,962	-	858,220	55.8%	1,026,880
Materials, Supplies & Services	1,017,256	656,544	39,153	321,559	68.4%	589,474
Special Projects	18,400	129	-	18,271	0.7%	305
Capital Outlay Transfers	344,000	229,333	-	114,667	66.7%	141,333
Equipment	18,250	3,261	4,507	10,482	42.6%	21,479
Capital Fixed Assets	1,000	14	-	986	1.4%	121,345
Appropriated Reserve	13,053	-	-	13,053	0.0%	-
TOTAL EXPENSES	<u>3,352,141</u>	<u>1,971,244</u>	<u>43,660</u>	<u>1,337,237</u>	60.1%	<u>1,900,816</u>

NOTE-These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
For the Eight Months Ended February 28, 2015 (66.7% of Fiscal Year)

WATERFRONT FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Leases - Commercial	1,401,007	1,124,023	-	276,984	80.2%	1,014,930
Leases - Food Service	2,694,636	2,292,576	-	402,060	85.1%	2,028,687
Slip Rental Fees	4,204,739	2,787,611	-	1,417,128	66.3%	2,765,058
Visitors Fees	455,000	339,752	-	115,248	74.7%	302,826
Slip Transfer Fees	575,000	811,675	-	(236,675)	141.2%	396,150
Parking Revenue	2,069,466	1,755,140	-	314,326	84.8%	1,671,604
Wharf Parking	255,000	182,160	-	72,840	71.4%	177,193
Grants	25,600	-	-	25,600	0.0%	-
Other Fees & Charges	236,723	172,567	-	64,156	72.9%	169,282
Investment Income	117,000	63,417	-	53,583	54.2%	80,848
Rents & Concessions	304,966	214,998	-	89,968	70.5%	219,629
Miscellaneous	322,000	365,439	-	(43,439)	113.5%	369,746
TOTAL REVENUES	<u>12,661,137</u>	<u>10,109,359</u>	<u>-</u>	<u>2,551,778</u>	<u>79.8%</u>	<u>9,195,953</u>
EXPENSES						
Salaries & Benefits	6,050,691	3,819,960	-	2,230,731	63.1%	3,738,098
Materials, Supplies & Services	4,018,126	2,516,519	571,024	930,584	76.8%	2,364,739
Special Projects	261,506	89,847	25,000	146,659	43.9%	121,270
Debt Service	1,780,351	1,095,838	-	684,513	61.6%	1,300,999
Capital Outlay Transfers	1,385,000	923,333	-	461,667	66.7%	1,029,437
Equipment	82,759	25,965	4,822	51,972	37.2%	13,609
Capital Fixed Assets	17,104	-	17,104	-	100.0%	22,896
Other	-	1,375	1,000	(2,375)	100.0%	1,798
Appropriated Reserve	100,000	-	-	100,000	0.0%	-
TOTAL EXPENSES	<u>13,695,537</u>	<u>8,472,836</u>	<u>618,950</u>	<u>4,603,751</u>	<u>66.4%</u>	<u>8,592,846</u>

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.